REMARKS/ARGUMENTS

Applicant responds herein to the Office Action dated July 9, 2004. A Petition for Extension of Time (two months) and the fee therefor are enclosed.

Also enclosed is a Notice of Appeal, inasmuch as the applicant does not expect the Patent Office to return with its Advisory Action within one month. A Notice of Appeal will toll the extension fees.

Applicant has canceled claims 22 and 23 (without prejudice), mooting the comments in paragraph 2 of the Office Action.

The applicant has canceled claims 6 through 12 and 17 through 19, responsive to paragraph 3 of the Office Action. The entry of the amendments to the Abstract and the receipt and entry of the Substitute Specification are noted with appreciation.

Claim 1, 3 through 5 and 13 through 16, 10, 21 and 23 stand rejected under 35 U.S.C. §112, first paragraph. Reconsideration is requested in view of the amendments to the claims herein, which address the contention in the Office Action that the original specification did not describe forming a coil pattern on the metal layer. Reconsideration and withdrawal thereof is accordingly requested. Similarly, the applicant requests withdrawal of the rejection of claims 3, 14 and 23 under the second paragraph of 35 U.S.C. §112, in view of the amendments to the claims herein, which address and remedy the noted ground of rejection.

As noted above, the applicant has addressed paragraph 11 of the Office Action, in which claim 22 is asserted to be anticipated.

This response is believed to be a straightforward reply to the issues and comments raised in the Office Action, and it is believed that all of the claims of record are clearly patentable over the prior art and merit prompt allowance.

As previously urged, none of the cited references teach the feature of inserting a cylindrical body into a square-shaped mold, and applying pressure and heat to the mold to transform the cylindrical body into a square-shaped body.

Moreover, referring figure 2 in Takayama's reference and the related part in the specification, it can be understood that all the steps of the method is processed continuously as

fast as at a speed of 30 m/min in an apparatus having mixing part, two extruding parts and wiring part. On the contrary, Harada (U.S. Patent No. 6,070,787) teaches that a resistance conductor is formed by use of thin-film forming techniques such as sputtering or vacuum deposition, or by use of thick-film forming techniques such as paste coating.

The film forming techniques cannot be easily matched with any continuous process, particularly as a fast as at a speed of 30 m/min disclosed in Takayama s reference. Moreover, the grooving forming techniques disclosed by Harada are difficult to apply to the fast continuous process in Takayama s reference. Thus, there is no reasonable chance of success to combine the two references, and one of ordinary skill in the art would not combine them.

Accordingly, the Examiner is respectfully requested to reconsider the application, allow the claims as amended and pass this case to issue.

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as First Class Mail in an envelope addressed to: Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 9, 2004

Max Moskowitz

Name of applicant, assignee or Registered Representative

> Signature December 9, 2004

> Date of Signature

Respectfully submitted,

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CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 C.F.R. § 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 C.F.R. § 1.135. The fee under 37 C.F.R. § 1.17 should be charged to our Deposit Account No. 15-0700.

SUMMARY OF AMENDMENTS

1.	If checked, an abstract (an amended abstract) is submitted herewith.
2.	If checked, amendment(s) to the drawings are submitted herewith.
3.	If checked, amendment(s) to the specification are submitted herewith.
4.	✓ If checked, amendments to the claims are submitted herewith.

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